

2017 Regular Session

HOUSE BILL NO. 411

BY REPRESENTATIVE JAMES

TAX/SALES-USE, ST-EXEMPT: Provides for effectiveness and applicability of the state sales and use tax exemption for purchases and leases by qualifying radiation therapy treatment centers

1 AN ACT

2 To enact R.S. 47:302(AA)(29) and 321.1(F)(66)(u), relative to state sales and use tax; to
3 provide with respect to the exemption for purchases and leases by qualifying
4 radiation therapy treatment centers; to provide for effectiveness and applicability of
5 the exclusion; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(AA)(29) and 321.1(F)(66)(u) are hereby enacted to read as
8 follows:

9 §302. Imposition of tax

10 * * *

11 AA. Notwithstanding any other provision of this Section to the contrary,
12 beginning July 1, 2016, the following specific exclusions and exemptions shall be
13 applicable to the tax levied pursuant to the provisions of this Section:

14 * * *

15 (29) Beginning June 1, 2017, purchases and leases by qualifying radiation
16 therapy treatment centers, as provided in R.S. 47:305.64.

17 * * *

18 §321.1. Imposition of Tax

19 * * *

exemptions from the taxes imposed under R.S. 47:302 and 321.1 for the time between July 1, 2016, and June 30, 2018.

Present law provides for an exemption from state sales and use taxes imposed under R.S. 47:302, 321, and 331, for purchases and leases by qualifying radiation therapy treatment centers. This exemption in present law is not in effect for the state sales and use taxes imposed under R.S. 47:302 and 321.1.

Proposed law changes present law concerning the effectiveness and applicability of the exemption for purchases and leases by qualifying radiation therapy treatment centers by providing that the exclusion is effective and applicable against all state sales and use taxes beginning June 1, 2017.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(AA)(29) and 321.1(F)(66)(u))